



**Agenda Item Number: 2006-5-6A**

## **BERNALILLO COUNTY BOARD OF COUNTY COMMISSIONERS**

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**Meeting Date:** May 9, 2006

**Department:** County Clerk **Staff Contact:** Mary Herrera, County Clerk  
Julie M. Baca, Deputy County Manager,  
Community Services Division

**TITLE:** Annual Liquor License Tax

**ACTION:** Motion to approve Administrative Resolution **AR -2006** imposing a liquor license tax for fiscal year 2006/2007 for the unincorporated areas within Bernalillo County.

### **SUMMARY:**

On July 1, 1993, an amendment to Section 7-24-2 NMSA 1978 was approved authorizing the Board of County Commissioners to impose a liquor license tax on or before June 1<sup>st</sup> of each year. The amendment states "The amount of the license tax, which shall not exceed two hundred fifty dollars (\$250.00), and the dates and manner of payment shall be fixed by a resolution imposing the tax..." The \$250.00 liquor license fee for the County was fixed and approved in Resolution No. 46-93 on June 8, 1994. Each successive year, a County Resolution imposing the tax in the unincorporated areas of Bernalillo County has been approved in accordance with the referenced amendment.

The Clerk requests Board approval to adopt an Administrative Resolution imposing an annual non-prohibitive liquor license tax of \$250.00 upon the privileges of persons holding liquor licenses, under the provisions of the Liquor Control Act (60-3A-1 through 60-3A-7 NMSA 1978). The liquor license tax will be imposed for the period of July 1, 2006 through June 30, 2007, and will be collected by the County Clerk's office.

### **ATTACHMENTS:**

1. Administrative Resolution **AR -2006**
2. Copy of Section 7-24-2 NMSA 1978

### **FISCAL IMPACT**

The projected annual revenue for fiscal year 2006/2007 is estimated at \$15,250.00

# STAFF ANALYSIS SUMMARY

## COUNTY MANAGER

The proposed resolution is renewed annually per State statute. I recommend Board approval. TL 4/28/06

## DEPUTY COUNTY MANAGER FOR COMMUNITY SERVICES

This is an annual administrative resolution (AR) that has been presented to the Board for their approval since 1993. The AR will authorize the Clerk to impose an annual, non-prohibitive license tax upon the privileges of persons holding state licenses under the provisions of the Liquor Control Act [60-3A-1 NMSA 1978]. The Clerk estimates the tax revenue to generate approximately \$15,250 for the first year of the new FY 07 Biennial budget. I recommend Board approval. Julie M. Baca 04/25/06

## LEGAL

The proposed action is consistent with New Mexico law. The proposed Resolution is approved as to form. JSL 4/21/06

## FINANCE

<b>Budget</b>	The projected revenue forecast for the first year of the new Biennial budget (FY07) includes \$15,250 from liquor license tax. Revenues received will be deposited into General Fund revenue Account BC01-421150-1800. Geri Maestas, Financial Services Administrator III 4/19/06
<b>Purchasing</b>	No comment necessary. B. Henderson, Senior Buyer 4/19/06
<b>Contracts</b>	No comment necessary. B. Henderson, Senior Buyer 4/19/06
<b>Risk Management</b>	No comment required. David A. Baca, Risk Management Administrator 4/20/06

## ELECTED OFFICIAL/OTHERS

### County Clerk

The Clerk requests approval of the resolution to impose the annual non-prohibitive liquor license tax for fiscal year 2006/2007. This tax has been imposed each year beginning with Resolution No. 46-93 approved on June 8, 1994. It is estimated that the tax will generate approximately \$15,250.00 in the upcoming fiscal year, which will be placed in the County's General Fund. These funds are from liquor establishments in the unincorporated areas within Bernalillo County.